Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A method for making an acoustic panel with having at least a double resonator, this the panel comprising, in the a thickness direction, in the following order at least the following layers: a first layer that is a multiperforated acoustic skin, a second layer that is a primary honeycomb layer, a likewise third layer that is a multiperforated septum layer, a fourth layer that is a secondary honeycomb layer and a fifth layer that is a solid skin, the method comprising:

stacking (1) the first and second layers or (2) the fifth and fourth layers on a mold,

covering (1) the first and second layers or (2) the fifth and fourth layers with the third layer that comprises a plurality of component parts that approximate a final shape of the third layer,

stacking the other of (1) the fourth and fifth layers or (2) the second and first layers on the third layer, such that the third layer is sandwiched between the second and fourth layers,

the septum being made into a sandwich between the two honeycombs,

the panel being assembled by stacking and adhesive bonding the aforementioned constituents, on a mold in the shape of the panel to be obtained,

applying a force a transverse pressure being exerted on the constituents-first though fifth layers during bonding so as to press them against each other other, as well as against the mold, and

adhesive bonding the first through fifth layers to each adjacent layer, the final shape of the septum in the assembled panel, being referenced,

wherein the septum is obtained during the assembly of the panel by positioning a plurality of component parts edge to edge against one of the honeycombs and by covering the component parts positioned in this way by the other honeycomb, wherein (1) the component parts of the third layer are being cut from a flexible strip, strip of material to facilitate an arrangement of the component parts that approximates the final shape of the third layer, the component parts being defined so as to enable, with suitable flexing, an approximation of the final shape, by developable curved surfaces substantially joined together, to be obtained, the maximum error being noted as E, the transverse pressure then bringing about the deformation of (2) the applied force deforms the component parts parts, so as to bring them to forcing the component parts of the third layer into the final shape of the third layer, and (3) E having a sufficiently low value to prevent the component parts from creasing and tearing during this deformation,

wherein the a measurement of a maximum deviation E maximum error E is a maximal distance between a point on a developable surface of any of the plurality of component parts the developable surface and the point on the developable surface when the third layer is in its the final shape of the septum and the maximum error E is between 2 mm and is less than or equal to 2.5 mm.

- 2. (Previously Presented) The method as claimed in claim 1, wherein the maximum error E has a sufficient value so that the total surface area of the cells of each honeycomb situated entirely facing the component parts is at least equal to 90% of the total surface area of the panel.
 - 3-5. (Canceled)
 - 6. (Previously Presented) The method as claimed in claim 1, wherein:

a septum divided into component parts and the two honeycombs surrounding it are assembled together separately by stacking and adhesive bonding on a mold in the shape of the panel, a transverse pressure also being exerted on the constituents during bonding;

in that a check is then made of the degree of blocking of the holes of the septum by the adhesive;

and in that the panel is then assembled.

- 7. (Previously Presented) The method as claimed in claim 1, wherein the septum is cut from a preperforated strip.
- 8. (Previously Presented) The method as claimed in claim 7, wherein the strip is preperforated in the zones constituting the component parts of the septum to be made.
- 9. (Previously Presented) The method as claimed in claim 1, wherein the component parts are perforated after they are cut from the strip and prior to their assembly on a honeycomb.
- 10. (Previously Presented) The method as claimed in claim 1, wherein the septum is produced with a composite material consisting of glass fiber fabric embedded in an epoxy resin.
- 11. (Previously Presented) The method as claimed in claim 1, wherein the honeycomb, positioned on the mold just before the septum, has its surface that is in contact with the septum precoated with an adhesive having adhesive strength at the moment the component parts are applied to the honeycomb.
- 12. (Previously Presented) The method as claimed in claim 11, wherein the adhesive strength of the adhesive allows the component parts to be debonded and moved.